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**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF PENNSYLVANIA**

IN RE: PSGI AIRPORT, INC. <i>Debtor.</i>	Chapter 11 Bankruptcy No.: 13-11223
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**DEBTOR'S OBJECTION TO PROOF OF CLAIM #2 FILED BY
CREDITOR PA DEPARTMENT OF REVENUE**

1. On or about February 12, 2013, PS&G BC Connector, Inc.; Bassett's B Terminal, Inc.; and PSGI Airport, Inc. ("Debtors") filed separate Chapter 11 cases.
2. On or about April 30, 2013, this Court entered an Order consolidating the cases for joint administration.
3. On or about April 15, 2013, creditor the Commonwealth of Pennsylvania Department of Revenue (the "Commonwealth") filed a Proof of Claim in the amount of \$322,174.49, Claim #2 ("Claim") in the instant case. The Commonwealth also filed Proofs of Claims in related case numbers 13-11222 and 13-11228 for different amounts.
4. The Debtor's books and records do not indicate that they owe the amount claimed by the Commonwealth.
5. The Commonwealth's claim is for taxes, interest, and penalties allegedly owed by Debtor for a period starting as early as year 2004.

6. The Debtor began operating its business on or around October 19, 2010. Therefore, no taxes are owed to the Commonwealth prior to October 19, 2010.

WHEREFORE, Debtor PSGI Airport, Inc. prays that the Court disallow Claim #2, filed April 15, 2013 by creditor the Commonwealth of Pennsylvania Department of Revenue, and determine the amount PSGI Airport, Inc. owes to the Commonwealth for a period of time beginning on October 19, 2010.

Respectfully submitted,

By: /s/ Dimitri L. Karapelou, Esq.
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Date: September 13, 2013